

ANNUAL BUDGET AND EXPENDITURE REPORT



Presentation by:
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State Court Administration

December 2014



INTRODUCTION

- ❖ **Administrative Rule 2 (C) requires each court to submit the Budget and Expenditure report to State Court Administration by January 20 after the end of the prior calendar year**
- ❖ **In 2013, the report was revamped to more closely align with the reports the courts were providing to the Local Government Finance Authority**
- ❖ **The Report reflects data:**
 - ☐ On requested and approved budgets for the upcoming calendar year
 - ☐ The actual expenditures for the court during the previous year specifying the categories for which funds were spent regardless of source of funds

WHERE TO FIND

❖ Worksheet for this report can be found at
<http://www.in.gov/judiciary/admin/2462.htm>

☐ Select year you need worksheet

INDIANA JUDICIAL BRANCH

DIVISION of STATE COURT ADMINISTRATION

[state court administration](#) > [programs & projects](#) > [court management & statistics](#) > forms & instructions



Forms & Instructions

Statistical reporting forms often change from year to year. Please select the year for which you are reporting below (NOT necessarily the current calendar year):

I would like to view statistical reporting or probation forms for operations between January 1, 2013 and December 31, 2013

- OR -

I would like to view statistical reporting or probation forms for operations between January 1, 2014 and December 31, 2014

WHERE TO FIND






❖ Worksheet for this report can be found at
<http://www.in.gov/judiciary/admin/2462.htm>

☐ Select year you need worksheet

☐ Page/year you selected opens

ICOR Administrative Forms and Application Guides

Document/Form

	Submitting Reports on ICOR - a PowerPoint Presentation REVISED JULY 2014
	QCSR Application Guide REVISED SEPTEMBER 2014
	QCSR Case Type Quick Reference Guide REVISED JULY 2014
	Timeline for Statistical Reporting Deadlines
	Probation Quarterly Reports Application Guide REVISED JUNE 2012
	Timeline for Probation Reporting Deadlines
	Report on Court Revenue Application Guide REVISED JUNE 2014
	Marion County Small Claims Courts' Report on Court Revenue Application Guide REVISED APRIL 2012
	Report on Court Budget & Expenditures Application Guide REVISED JANUARY 2014

QCSR & Statistical Reporting Forms

(Covering the 2014 Calendar Year)

Document/Form

	QCSR Form
	Small Claims QCSR Form
	Report on Court Revenue
	Small Claims Report on Court Revenue
	Report on Court Budget and Expenditures
	Court Reporter Annual Report Form
	Instructions for Court Reporter Annual Report

COLUMN HEADINGS

- ❖ **Section I – personal services – subsection A and B - the worksheet has four columns**
- ❖ **ICOR has two additional columns online for Section I, subsection A and B**
 - ☐ Additional description – for preparers use
 - ☐ Total Expenditures
- ❖ **The remaining sections have three columns**



COLUMN HEADINGS

❖ WORKSHEET

- ☐ Number of Employees
- ☐ Actual Expenditures
 - Total expenditure
- ☐ Requested Budget
- ☐ Approved Budget

❖ ICOR ONLINE SCREEN

- ☐ Additional Description
 - For preparer use
- ☐ Number of Employees
- ☐ Actual Expenditures
 - Salary of one employee
- ☐ Total Expenditures
 - Number of employees times actual expenditure (ICOR calculates)
- ☐ Requested Budget
- ☐ Approved Budget

Not on worksheet

Different than worksheet

SECTION I: PERSONAL SERVICES - SALARIES, WAGES, FRINGE BENEFITS AND TRAVEL (10000 series)

SUBSECTION A: SALARIES, WAGES AND FRINGE BENEFITS

	Number of Employees	Actual 2014 Expenditures	2015 Requested Budget	2015 Approved Budget
Judge(s) salary (part paid by local level)				
Circuit Court				
Superior Court				
Probate Court				
City, Town, Small Claims Court				
1. Total Judge Salaries	0	0	0	0

BUDGET AND EXPENDITURES - PORTER CIRCUIT COURT - 2014 ANNUAL

10000 - SubSection A: Salaries, Wages, And Fringe Benefits Part 1

Subsection A: Salaries, Wages, And Fringe Benefits

1. Judge(s) salary (part paid by local level)

Personnel Type	Additional Description	Number of Employees	2014 Actual Expenditures	Total Expenditures	2015 Requested Budget	2015 Approved Budget
Circuit Court		0	\$0.00	\$0.00	\$0.00	\$0.00
Judges Salary Totals		0	\$0.00	\$0.00	\$0.00	\$0.00

Add Additional Salary

COLUMN HEADINGS

❖ Number of Employees

- ☐ Numeric entries in this column
- ☐ Same salary employees can be combined on one line
- ☐ If court shares employee with another court, choose which court will report the employee

❖ Requested Budget

- ☐ Requested budget amounts for the next year go on this line. Even if requested budget has not been approved or if the request was reduced, enter the submitted proposed amount

❖ Approved Budget

- ☐ Enter approved budget amounts for each expenditure item

LINE ITEMS

- ❖ The line items for the report relate to the itemized expenditures and most can be reported separately, but to the extent they cannot, combine the expenditures and report them in the category that represents the majority of the expense
- ❖ If your court has an employee with dual responsibilities, pick the line item that the employee work represents the majority of time
- ❖ ICOR automatically calculates your totals for you. Remember to check your ICOR totals against your worksheet totals



REPORT SECTIONS

❖ Sections on Budget and Expenditure Report

- ☐ Section I – Personal Services - 10000 series
 - Subsection A – Salaries and wages
 - Subsection B – Fringe Benefits
 - Subsection C – Other Personal Services
 - Subsection D – Travel
- ☐ Section II – Supplies – 20000 series
- ☐ Section III – Professional Services and Charges – 30000 series
- ☐ Section IV – Capital Outlays – 40000 series
- ☐ Mandated Funds



SECTION I – PERSONAL SERVICES

10000 series

Subsection A

- ❖ **LINE 1 – JUDGE(s) SALARY** – enter the portion of the supplemental salary relevant for each elected judge paid by county funds

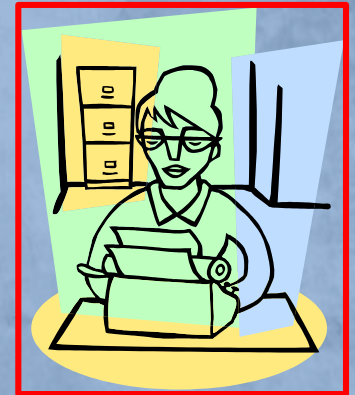
- ❖ **LINE 2 - OTHER JUDICIAL OFFICERS** – enter the portion of expenditure incurred by the county for each additional judicial officer
 - ☐ Magistrates, commissioners, referees and hearing officers

SECTION I – PERSONAL SERVICES

10000 series

Subsection A

❖ **LINE 3 – COURT REPORTER SALARY** – enter the salary for each employee classified as court reporter. Combine those who earn the same amount



❖ **LINE 4 - BAILIFF SALARY** – enter the salary for each employee classified as Bailiff



SECTION I – PERSONAL SERVICES

10000 series

Subsection A

❖LINE 5 – JURY COMMISSIONER AND STAFF

SALARY – We still call this line Jury Commissioner although the correct term is Jury Administrator. This position is for a separately appointed Jury Administrator who is not otherwise connected to a reported salary in another staff category and also list any employees he or she may have on this line

SECTION I – PERSONAL SERVICES

10000 series

Subsection A

❖ **LINE 6 – COURT ADMINISTRATOR AND STAFF SALARY** – List your court administrator and any staff members specifically designated to an administration department

☐ Court Administrators may be in a separate office or work for only one court

❖ **LINE 7 - COURT SECRETARY SALARY** – employees with this title are reported on this line

SECTION I – PERSONAL SERVICES

10000 series

Subsection A

- ❖ **LINE 8 – GAL/CASA AND STAFF SALARY** – If your county pays a salary to a GAL/CASA director and or staff, list the expenditures here
 - ☐ Contract services for GAL/CASA would be listed on line 20 under Section III – Professional Services and Charges

- ❖ **LINE 9 - LAW CLERK/INTERN SALARY** – enter salary paid to a law clerk or intern on this line

SECTION I – PERSONAL SERVICES

10000 series

Subsection A

❖LINE 10 – PUBLIC DEFENDER AND STAFF

SALARY – If court budget pays for the Public Defender and staff, list here on this line

☐Public Defender offices operating with their own budget must submit a separate Budget and Expenditure Report

❖LINE 11 - COURT CLERK SALARY – enter salary paid to court clerks on this line

☐Not elected court clerks, employees with this title in the court's employ

SECTION I – PERSONAL SERVICES

10000 series

Subsection A

❖ **LINE 12 - PROBATION OFFICER SALARY** - List Chief and any probation officers on this line

☐ Probation Departments operating with their own budget must submit a separate Budget and Expenditure Report

❖ **LINE 13 - PROBATION OFFICE STAFF SALARY** - This line is for all probation staff other than Chief and probation officers

SECTION I – PERSONAL SERVICES

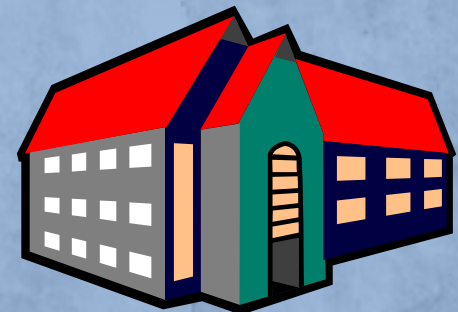
10000 series

Subsection A

❖ LINE 14 – JUVENILE DETENTION CENTER

STAFF SALARY – If court includes the juvenile detention center in their budget, list the staff on this line

- ☐ Juvenile Detention Centers operating with their own budget must submit a separate Budget and Expenditure Report



SECTION I – PERSONAL SERVICES

10000 series

Subsection A

- ❖ **LINE 15 - INFORMATION TECHNOLOGY OFFICER AND STAFF SALARY** - This line is used if you have a specific designated information technology staff person
- ❖ **LINE 16 - OTHER** – Use this line item for salaried employees not specified in the line items above. Please specify the title of the employee

SECTION I – PERSONAL SERVICES

10000 series

Subsection B

❖ **LINE 17 – FRINGE BENEFITS** – If possible, list the individual department fringe benefits paid to salaried employees. Fringe benefits include:

- ☐ Vacation
- ☐ Sick leave
- ☐ PERF
- ☐ Insurance
- ☐ FICA
- ☐ Training/subscriptions (this used to be a separate line item in another section in previous reports)

SECTION I – PERSONAL SERVICES

10000 series

Subsection B

County A

Subsection B: Fringe Benefits						
17. Salaried Personnel - Fringe Benefits Paid						
Personnel Type	Additional Description	Number of Employees	2013 Actual Expenditures	Total Expenditures	2014 Requested Budget	2014 Approved Budget
Courts - Salaried Personnel Fringe Benefits (specify benefit)	Overtime	0	\$2,519.00	\$2,519.00	\$10,000.00	\$10,000.00
Courts - Salaried Personnel Fringe Benefits (specify benefit)	FICA	0	\$70,396.00	\$70,396.00	\$77,008.00	\$77,008.00
Courts - Salaried Personnel Fringe Benefits (specify benefit)	PERF	0	\$117,327.00	\$117,327.00	\$115,764.00	\$115,764.00
Courts - Salaried Personnel Fringe Benefits (specify benefit)	Insurance	0	\$321,600.00	\$321,600.00	\$375,300.00	\$375,300.00
Administration - Salaried Personnel Fringe Benefits (specify benefit)	FICA	0	\$5,432.00	\$5,432.00	\$5,432.00	\$5,432.00
Administration - Salaried Personnel Fringe Benefits (specify benefit)	PERF	0	\$9,053.00	\$9,053.00	\$8,165.00	\$8,165.00
Administration - Salaried Personnel Fringe Benefits (specify benefit)	Insurance	0	\$12,864.00	\$12,864.00	\$15,012.00	\$15,012.00
Fringe Benefit Totals		0	\$539,191.00	\$539,191.00	\$606,681.00	\$606,681.00

Two examples - Note - departments, additional descriptions and number of employees. To the best of your ability, report benefits as detailed as possible

SECTION I – PERSONAL SERVICES

10000 series

Subsection B

County B

Subsection B: Fringe Benefits

17. Salaried Personnel - Fringe Benefits Paid

Personnel Type	Additional Description	Number of Employees	2013 Actual Expenditures	Total Expenditures	2014 Requested Budget	2014 Approved Budget
Courts - Salaried Personnel Fringe Benefits (specify benefit)	Memberships	0	\$45,767.50	\$45,767.50	\$54,830.00	\$54,830.00
Courts - Salaried Personnel Fringe Benefits (specify benefit)	Periodicals/Subscriptions	0	\$77,698.04	\$77,698.04	\$55,536.87	\$55,536.87
Probation Dept. - Salaried Personnel Fringe Benefits (specify benefit)	Health, FICA, PERF, Life	227	\$6,487.12	\$1,472,576.24	\$1,542,492.46	\$1,160,506.46
Juvenile Detention - Salaried Personnel Fringe Benefits (specify benefit)	Health, FICA PERF, Life	78	\$5,524.63	\$430,921.14	\$398,764.33	\$398,764.33
Courts - Salaried Personnel Fringe Benefits (specify benefit)		342	\$7,550.63	\$2,582,315.46	\$1,748,428.23	\$1,748,428.23
Fringe Benefit Totals		647	\$143,027.92	\$4,609,278.38	\$3,800,051.89	\$3,418,065.89

Two examples - Note - departments, additional descriptions and number of employees. To the best of your ability, report benefits as detailed as possible

SECTION I – PERSONAL SERVICES

10000 series

Subsection A & B

❖ **LINE 18 – SUBTOTAL PERSONAL SALARIES, WAGES AND FRINGE BENEFITS** – ICOR will automatically calculate lines 1-16 and fringe benefits. Please check your totals to match your worksheet

- ☐ As a double check, make sure that your expenditures total is in range of your requested and approved budget totals – this ensures no entries were made in the Actual Expenditure column which may have doubled in the Total Expenditure column as mentioned before

SECTION I – PERSONAL SERVICES

10000 series

Subsection C

❖ LINE 1 – PER DIEM – FOR CASES VENUED OUT -

When a case is venued out, the originating county is required to pay per diem to certain court staff positions employed by the receiving county

- ☐ Report only per diem on this line. Travel is listed on Line 1 in Subsection D

❖ LINE 2 – JUDGE PRO TEM/TEMPORARY JUDGE –

Use this line item for per diem for Judges Pro Tem and temporary judges. Include expenditures paid to appointed judge pro tem for extended service

SECTION I – PERSONAL SERVICES

10000 series

Subsection D

- ❖ **LINE 1 – TRAVEL PER DIEM** - Enter expenditures for per diem paid for work-related travel
- ❖ **LINE 2 – TRANSPORTATION** – Report total expenditures incurred for transportation for work-related travel, including mileage reimbursements. This category includes transportation expenses for transporting juveniles in juvenile court or detention centers

SECTION I – PERSONAL SERVICES

10000 series

Subsection D

❖ **LINE 3 – LODGING** - Enter expenditures for work-related travel lodging

❖ **LINE 4 – PUBLIC DEFENSE TRAVEL EXPENDITURES –**
Report total expenditures incurred for transportation for work-related travel

☐ New line on report last year used if public defender office expenditures are paid by the court

SECTION 1 – PERSONAL SERVICES

10000 series

Subsection D

❖ **LINE 5 – OTHER TRAVEL** - Enter expenditures for work-related travel other than lines 1-4. Examples:

- ☐ Meals not covered by per diem
- ☐ Insurance policy on rental car
- ☐ Reimbursement for parking


❖ **TOTAL PERSONAL SERVICES** - ICOR will automatically calculate Subsections A, B, C and D on the online application

SECTION II – SUPPLIES

20000 series

❖ **LINE 1 – OFFICE SUPPLIES** - Enter expenditures for all office supplies and paper

❖ **LINE 2 – OPERATING SUPPLIES** – Report total expenditures needed to provide court services/programs



Need:
Paper
Pencil
Calculator
Somebody else
to do this report!

SECTION II – SUPPLIES

20000 series

❖ **LINE 3 – REPAIR AND MAINTENANCE SUPPLIES** - Enter expenditures for repair or maintenance of capital assets – includes buildings, vehicles, etc

❖ **LINE 4 – OTHER MATERIALS AND SUPPLIES** – Report total expenditures needed for operation of court not included in lines 1-3. Examples:

- ☐ Bullet proof vests for probation officers
- ☐ Weapons
- ☐ Communication devices

❖ **TOTAL SUPPLIES** – ICOR automatically calculates total

SECTION III – PROFESSIONAL SERVICES AND CHARGES

30000 series

- ❖ **LINE 1 – PER DIEM – GRAND JURORS** - Enter expenditures for per diem for grand jurors that appear or serve
- ❖ **LINE 2 – PER DIEM – PETIT JURORS** – Report per diem expenditures for jurors, potential and sworn, on this line. If juror appears but is not sworn, the pay is less than for sworn jurors



SECTION III – PROFESSIONAL SERVICES AND CHARGES

30000 series

❖ **LINE 3 – JUROR LODGING AND MEALS** - When jurors are sequestered or in deliberations and the court incurs lodging and meal expenses, total amount of expense goes on this line



❖ **LINE 4 – WITNESS FEES** – If fees have been paid for witness testimony and related expenses, provide the total on this line

SECTION III – PROFESSIONAL SERVICES AND CHARGES

30000 series

❖ LINE 5 – MEDICAL AND PSYCHIATRIC SERVICES -

When courts order and pay for medical or psychiatric services, enter the expense on this line

☐ DNA testing

☐ Drug screens

❖ LINE 6 – PAUPER ATTORNEY ON CASE BY CASE

BASIS – Some counties establish set contracts with attorneys while other hire on a case by case basis. This line is for attorney fee expense only. Line 8 collects the other expenses related to indigent expense

SECTION III – PROFESSIONAL SERVICES AND CHARGES

30000 series

❖ **LINE 7 – COURT INTERPRETER FEES** - With exception of interpreter fees that are paid for indigent criminal defense cases on line 8, enter on this line the expenditures incurred for court interpreter service provided by the court

☐ Include any stipends paid to someone who provides bilingual services

❖ **LINE 8 – OTHER INDIGENT EXPENSES** – Enter on this line expenses for services for those determined to be indigent

☐ Language interpretation

☐ Depositions

☐ Expert witnesses

☐ transcripts

SECTION III – PROFESSIONAL SERVICES AND CHARGES

30000 series

❖ **LINE 9 – OTHER PROBATION DEPARTMENT EXPENSES** - If probation department expenses are paid by the court, include any additional expenses here

- ☐ Contracts for employee services
- ☐ Drug screening

❖ **LINE 10 – OTHER JUVENILE DETENTION EXPENSES** – Enter on this line additional expenses for services not listed elsewhere on report if juvenile detention expenses are included in your budget

- ☐ Youth deferral class expenses
- ☐ Home detention maintenance and repair
- ☐ Auxiliary medical, educational or program activity staff

SECTION III – PROFESSIONAL SERVICES AND CHARGES

30000 series

❖ **LINE 11 – TELEPHONE SERVICES** – Enter total expenditures for telephone services including cell phones and fax machines

❖ **LINE 12 – UTILITY SERVICES OTHER THAN TELEPHONE** – Utilities expenditures go on this line

- ☐ Electricity
- ☐ Heat
- ☐ Water
- ☐ Trash pick up



SECTION III – PROFESSIONAL SERVICES AND CHARGES

30000 series

❖ **LINE 13 – CONTRACT PRINTING COSTS** – All expenditures for contract printing costs are entered on this line

☐ Stationery

☐ Official court forms

❖ **LINE 14 – INSURANCE OTHER THAN GROUP BENEFITS**
– Report any disbursements for insurance coverage other than insurance provided as a fringe benefit

SECTION III – PROFESSIONAL SERVICES AND CHARGES

30000 series

❖ **LINE 15 – RENTALS (excluding computer and software)** – Report expenditures incurred for rentals

- ☐ Storage space
- ☐ Office space
- ☐ Service agreements for leases

❖ **LINE 16 – RENTALS OF COMPUTERS AND SOFTWARE** – Report any expenses related to leased computer equipment and software. List any service contracts here

- ☐ Purchased items will be listed on Line 3 under Section IV

SECTION III – PROFESSIONAL SERVICES AND CHARGES

30000 series

- ❖ **LINE 17 – SOFTWARE LICENSING/PURCHASING –**
Report expenditures related to the
licensing/purchasing of computer software
- ❖ **LINE 18 – POSTAGE –** All expenses for postage
reported on this line
- ❖ **LINE 19 – SHIPPING AND FREIGHT –** Report on
this line all shipping charges (UPS, FedEx, DHL)
for your department

SECTION III – PROFESSIONAL SERVICES AND CHARGES

30000 series

❖ **LINE 20 – OTHER** – Report any expenditures your department incurred not related to any category item listed above. Specify the sources in the text box provided

☐ Hourly employees

☐ Emergency employees

❖ **TOTAL PROFESSIONAL SERVICES AND CHARGES**
– ICOR will automatically calculate the total

SECTION IV – CAPITAL OUTLAYS

40000 series

- ❖ **LINE 1 – LEGAL LIBRARIES** – Report any expenditures your department incurred to maintain an official law library or routine legal publications. Also include expenditures if you maintain law library in electronic format
- ❖ **LINE 2 – OFFICE EQUIPMENT** – Any purchased office equipment expenses are entered on this line
 - ☐ Desks
 - ☐ Chairs
 - ☐ Filing cabinets

SECTION IV – CAPITAL OUTLAYS

40000 series

❖ **LINE 3 – COMPUTER AND TELECOMMUNICATIONS EQUIPMENT** – Report any expenditures your department incurred to purchase computer equipment

❖ **LINE 4 – OTHER CAPITAL OUTLAYS** – Any other purchases not listed in any category above are entered on this line

☐ Large machinery – furnace and/or vehicles

❖ **SUBTOTAL CAPITAL OUTLAYS – ICOR**
automatically calculates this line

TOTAL EXPENDITURES

❖ **TOTAL EXPENDITURES AND BUDGET – ICOR** will automatically add together Sections I through IV. Double check your totals on your worksheet to ICOR



MANDATED FUNDS

❖ Expenditures authorized through a mandate because the amount was not covered by the original budget

❖ Report the following

- ☐ Section, subsection (if applicable)
- ☐ Line item number
- ☐ Actual amount mandated
- ☐ Any Court Attorney fees (if applicable)
- ☐ Any County Attorney fees (if applicable)

NEED HELP?

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we can
help